

SENATE BILL NO. 106

INTRODUCED BY R. LAIBLE

BY REQUEST OF THE FIRE SUPPRESSION COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT DEFINING "VOLUNTEER FIREFIGHTER"; CREATING A SPECIAL LICENSE PLATE FOR VOLUNTEER FIREFIGHTERS; PROVIDING A TAX CREDIT FOR THE PURCHASE OF VOLUNTEER FIREFIGHTER LICENSE PLATES; AND PROVIDING AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Definition. "Volunteer firefighter" means an individual who:

(1) is an active and enrolled member of a governmental volunteer fire agency organized under this chapter; and

(2) is not compensated for service as a firefighter.

NEW SECTION. Section 2. Special plates for volunteer firefighters. (1) A volunteer firefighter, as defined in [section 1], may be issued special volunteer firefighter license plates if:

(a) the individual provided at least 120 hours of volunteer fire service during the previous calendar year; and

(b) the service was provided in the individual's capacity as a volunteer firefighter.

(2) Subject to the provisions of 61-3-332 and except as otherwise provided in this chapter, special license plates issued pursuant to this section:

(a) must be numbered in sets of two with a different number on each set and must be properly displayed as provided in 61-3-301;

(b) may not be issued for a motorcycle, quadricycle, semitrailer, or pole trailer;

(c) bearing a wheelchair as the symbol of a person with a disability may be issued to a person who meets the qualifications under 61-3-332(9) and this section.

(3) Upon application, a volunteer firefighter meeting the requirements of subsection (1) must be issued a set of special volunteer firefighter license plates after:

(a) paying all applicable fees due under this chapter;

1 (b) presenting proper identification; and

2 (c) presenting verification from the governmental volunteer fire agency of volunteer status and volunteer
3 activity.

4 (4) The license plates issued under this section may be renewed annually for as long as the individual
5 serves as a volunteer firefighter pursuant to subsection (1) and provides proof of that service as required under
6 subsection (3)(c).

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8 **NEW SECTION. Section 3. Credit for volunteer firefighter license plates.** (1) There is a credit for
9 taxes otherwise imposed under 15-30-103 for purchase of:

10 (a) the special license plates authorized in [section 2]; or

11 (b) generic specialty license plates for volunteer firefighters as provided for in 61-3-472 through
12 61-3-481.

13 (2) The tax credit is available to a volunteer firefighter, as defined in [section 1], who has served at least
14 120 hours in the previous calendar year in the individual's capacity as a volunteer firefighter.

15 (3) (a) The maximum tax credit is \$120 for an individual who volunteered 1,200 hours or more in the
16 previous calendar year.

17 (b) For an individual who volunteered fewer than 1,200 hours in the previous calendar year, the amount
18 of the tax credit is calculated by dividing the number of hours volunteered by 1,200 and multiplying the resulting
19 quotient by \$120.

20 (4) A maximum of 200 training hours may be counted each calendar year toward the time requirements
21 established in this section.

22 (5) An individual claiming the credit allowed under this section shall submit:

23 (a) proof of purchase of the special license plates or the generic specialty license plates; and

24 (b) verification from a governmental volunteer fire agency that, during the previous calendar year, the
25 individual:

26 (i) was active as a volunteer firefighter; and

27 (ii) provided at least 120 hours of service in the previous year in the individual's capacity as a volunteer
28 firefighter.

29 (6) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess
30 must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

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2 **NEW SECTION.** **Section 4. Codification instruction.** (1) [Section 1] is intended to be codified as an
3 integral part of Title 7, chapter 33, and the provisions of Title 7, chapter 33, apply to [section 1].

4 (2) [Section 2] is intended to be codified as an integral part of Title 61, chapter 3, part 4, and the
5 provisions of Title 61, chapter 3, apply to [section 2].

6 (3) [Section 3] is intended to be codified as an integral part of Title 15, chapter 30, part 1, and the
7 provisions of Title 15, chapter 30, apply to [section 3].

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9 **NEW SECTION.** **Section 5. Applicability.** [This act] applies to license plates issued after January 1,
10 2010.

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